

HONORABLE WHITMAN L. HOLT

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UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF WASHINGTON

In re

KING MOUNTAIN TOBACCO
COMPANY, INC.,

Debtor.

No. 20-01808-WLH11

**LIST CLASSIFYING CLAIMS
AND INTERESTS**

TRUMAN J. THOMPSON declares as follows:

I am the Chief Executive Officer and Corporate Vice President of King Mountain Tobacco Company, Inc. (the “Debtor”), debtor and debtor-in-possession herein. I have personal knowledge of the facts set forth herein, and I am competent to testify to the same. I make this List Classifying Claims and Interests, pursuant to Local Bankruptcy Rule 3018-1(b) and in conformance of Local Bankruptcy Form 3016, in support of the Debtor’s proposed Plan of Reorganization [ECF No. 199] (the “Plan”).¹

¹ Capitalized terms herein shall have the meaning ascribed in the Plan unless otherwise indicated.

The following is a list of CREDITORS, set out and alphabetized by CLASS, as set forth in the Debtor's proposed Plan. The AMOUNT DUE is based on the amount of the claim as indicated by the Debtor on the schedules (S), or by the amount of the claim as filed by a creditor (C), or as determined by the court in a judicial hearing (J), whichever is latest in time.

CLASS	I/U*	MEMBER(S) OF CLASS	AMOUNT DUE	BASIS***
Priority Tax	I	Internal Revenue Service**	\$73,570.59	C
1	I	Alcohol and Tobacco Tax and Trade Bureau	\$75,386,614.25	C – Reduced from \$76,507,888.30 per TTB correction notice
2	I	FIRST Insurance Funding	\$332,321.20, less payments made after 12/10/2020	J – Order Authorizing Debtor to Enter into Insurance Premium Finance Agreement [ECF No. 154]
3	I	State of Indiana	\$3,506,121.00	S
4	I	State of South Carolina	\$2,520,567.98	S
5	I	U.S. Department of Agriculture	\$5,289,418.88	S
6	I	U.S. Food & Drug Administration	\$2,903,104.13	C
7	I	Aramark Uniform Services	\$342.18	C – Reduced from \$912.48 by agreement
7	I	Cascade Valley Lube	\$78.69	S
7	I	Cintas Corp.	\$239.95	S
7	I	Coastal Farm & Home Supply	\$581.86	S
7	I	Fastenal Company	\$275.11	C
7	I	Grease Heads Lube and Oil	\$189.10	S
7	I	Husch & Husch, Inc.	\$219.50	S
7	I	Ideal Lumber & Hardware Inc.	\$42.34	S
7	I	Mid Columbia Veterinary Clinic	\$74.80	S
7	I	Office Solutions Northwest Inc.	\$582.90	S
7	I	Simplot Western Stockman's	\$201.93	S
7	I	Tacoma Screw Product, Inc.	\$51.28	S
7	I	Valley Septic Service	\$693.00	S
8	I	Alliance One Specialty Prods., LLC	\$2,160.00	S
8	I	BIA/NIIMS	\$5,594.99	S
8	I	California Franchise Tax Board	\$16,029.27	C
8	I	Coleman Oil Company	\$1,515.03	S
8	I	Commercial Tire, Inc.	\$2,232.29	S
8	I	Guardian Security	\$21,225.50	S
8	I	H.B. Fuller	\$5,972.79	C

CLASS	I/U*	MEMBER(S) OF CLASS	AMOUNT DUE	BASIS***
8	I	Heritage Bank****	\$817,950.24	C
8	I	Internal Revenue Service**	\$649,668.82	C
8	I	Lad Irrigation Company	\$3,413.57	C
8	I	NC Filter Corporation	\$49,108.49	S
8	I	Oak Harbor Freight Lines, Inc.	\$4,533.10	S
8	I	PacifiCorp Power	\$8,718.72	C
8	I	Taghleef Industries Inc.	\$16,442.16	S
8	I	Yakama Nation Land Enterprise	\$176,659.00	S
8	I	Yakima Valley Transportation LLC	\$5,600.00	S
9	I	Wheeler Kountry Korner	\$584,136.57	S
10	I	Trina Wheeler	\$0	Holder of all Equity Interests in the Debtor

* "I" indicates impaired and "U" indicates unimpaired for each class.

** The Internal Revenue Service has a claim that is in part a priority tax claim and in part a general unsecured claim.

*** If the amount listed is based upon the claim as is scheduled by the Debtor, an "S" is indicated under basis.
If the amount listed is based upon a proof of claim filed by the creditor, indicate "C" as the basis.
If the amount listed is based upon a judicial determination of the claim, indicate "J" as the basis.

**** This claim represents a loan to the Debtor under the Paycheck Protection Program. Heritage Bank approved the Debtor's application for a complete forgiveness of the loan. The Small Business Administration may change that determination upon its review of the application, but the Debtor does not deem that likely and anticipates that no amount will be owing on this claim.

I hereby state under penalty of perjury that the information contained in the above List Classifying Claims and Interests is true and correct to the best of my knowledge and belief.

SIGNED this 22nd day of March, 2021 at White Swan, Washington.

/s/ Truman J. Thompson
Truman J. Thompson

*Chief Executive Officer and Corporate Vice
President of King Mountain Tobacco Company, Inc.*